FROST BROWN TODD LLC

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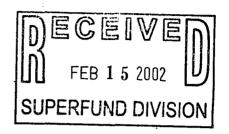


February 11, 2002

STEVEN M. WESLOH swesloh@fbtlaw.com (513) 651-6911

Via Facsimile (312-886-6064) and Regular Mail

U.S. Environmental Protection Agency Deena Sheppard-Johnson, SR-6J 77 West Jackson Blvd. Chicago, Illinois 60604



RE: The Chemical Recovery Systems Site, Elyria, Ohio

AK Steel Corporation's Response to the General Notice of Potential Liability

Dear Ms. Sheppard-Johnson:

I am writing on behalf of the AK Steel Corporation ("AK Steel") regarding U.S. EPA's General Notice of Potential Liability and Request for Information for the Chemical Recovery Systems Site, dated March 2, 2001. The March 2, 2001 letter was sent to "AK Steel Corporation, f/k/a/ Elwin G. Smith." AK Steel did not receive the letter from U.S. EPA until January 22, 2002. The Agency's March 2, 2001 letter states that AK Steel "should notify U.S. EPA in writing within ten (10) days of receipt of this letter of your willingness to perform or finance the activities described above." Pursuant to an e-mail from Thomas Nash, Esq., U.S. EPA granted AK Steel an extension of time until February 11, 2002, to respond to U.S. EPA's March 2, 2001 request.

At this time, AK Steel is not in a position to commit to performing or financing the activities described in U.S. EPA's General Notice of Potential Liability letter for the Chemical Recovery Systems Site. The Company literally had never even heard of this site until January 22, 2002, when it received the letter from U.S. EPA. And, to the extent that AK Steel may have some potential exposure relative to this site, that exposure would have to be through some predecessor in interest, because AK Steel did not exist until 1994. As such, it will take AK Steel some time to investigate and evaluate its connection to the site, if any. At the conclusion of its investigation, if AK Steel determines that it may be a potentially responsible party ("PRP") at the site, it will apprise U.S. EPA and seek to join the established PRP group for the site.

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U.S. EPA's March 2, 2001 letter also requests the identification of a contact person. Please direct all future correspondence on this site to me, at the above address and telephone number.

If you have any questions, please call me.

Very truly yours,

FROST BROWN TODD LLC

Steven M. Wesloh

cc: Thomas Nash, Esq., U.S. EPA

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